

**UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF NEW YORK**

In re:

DOWLING COLLEGE,
f/d/b/a DOWLING INSTITUTE,
f/d/b/a DOWLING COLLEGE ALUMNI
ASSOCIATION,
f/d/b/a CECOM,
a/k/a DOWLING COLLEGE, INC.,

Debtor.

Chapter 11

Case No. 16-75545 (REG)

**SIXTEENTH REPORT BY RSR CONSULTING, LLC AND CHIEF RESTRUCTURING
OFFICER OF COMPENSATION EARNED AND EXPENSES INCURRED FOR THE
PERIOD FROM MARCH 1, 2018 THROUGH
MARCH 31, 2018**

The following report of compensation earned and expenses incurred provided herein, are being submitted pursuant to the Order [Docket no.106], dated December 16, 2016, authorizing RSR Consulting, LLC ("RSR") (I) to continue to provide the Debtor with a Chief Restructuring Officer and additional personnel; and (II) designating Robert S. Rosenfeld ("Mr. Rosenfeld") as Chief Restructuring Officer ("CRO") to the Debtor effective as of the Petition Date. Please refer to the following exhibits relating to the period March 1, 2018 through March 31, 2018.

Exhibit A – Summary of Fees and Expenses

Exhibit B – Summary of Services by Project Category

Exhibit C – Detailed time entries by Project Category

Exhibit D – Detail of Expenses Incurred


By: 
Robert S. Rosenfeld
April 3, 2018

Exhibit A

Robert S. Rosenfeld, CRO
RSR Consulting, LLC
Dowling College - Case #16-75545 (REG)
Summary of Fees and Expenses
3/1/18 Through 3/31/18

Summary of Fees

Summary by Professional	Responsibility/ Position in Firm	Hours	Rate	Amount
R. Rosenfeld	Chief Restructuring Officer	57.50	\$ 390.00	\$ 22,425.00
N. Bivona	Managing Director	100.50	\$ 390.00	39,195.00
N. Andrade	Director	26.10	\$ 350.00	9,135.00
Total		184.10		\$ 70,755.00
Average blended hourly rate				\$ 384.33

Summary of Expenses

Mail/Postage	\$ 360.00
Software expense	15.00
Total	\$ 375.00

RSR Consulting, LLC
Dowling College - Case #16-75545 (REG)
Detailed Billing Report - By Project Category
3/1/18 Through 3/31/18

Exhibit B

Category	Billable Time	Billable Amt
Asset Analysis and Recovery	2.70	\$1,053.00
Asset Disposition	19.70	\$7,683.00
Bankruptcy Schedules	0.70	\$273.00
Business Analysis	2.50	\$975.00
Business Operations	122.50	\$46,731.00
Claims Investigation	2.70	\$1,053.00
Dowling-Residential Ops	12.60	\$4,914.00
Dowling-Residential Sales	1.50	\$585.00
Employee Benefits/Pensions	1.20	\$468.00
Meetings with Creditors and/or Representatives	0.70	\$273.00
Phone Call	2.10	\$819.00
Plan & disclosure Statement	0.50	\$195.00
Tax compliance	6.10	\$2,379.00
UST Reporting	8.60	\$3,354.00
Grand Total	184.10	\$70,755.00

RSR Consulting, LLC
Dowling College - Case #16-75545 (REG)
Detailed Billing Report
3/1/18 Through 3/31/18

Exhibit C

Date	User	Description	Billable Time	Hourly Rate	Billable Amt
Asset Analysis and Recovery					
03/26/2018	Neil Bivona	Review reporting from RCS re: student account collections. Review RCS retention agreement and retention motion/order for mechanism to process contingency fee payments and handling of net proceeds to Dowling.	1.50	\$390.00/hr	\$585.00
03/28/2018	Neil Bivona	Correspondence w/ M. Hablenko and W. Benka re: student transcript files. Review network drives for necessary files and upload to Box.com acct.	1.20	\$390.00/hr	\$468.00
Totals For Asset Analysis and Recovery			2.70		\$1,053.00
Asset Disposition					
03/01/2018	Robert Rosenfeld	Meeting with Town of Brookhaven with R. Friedman, A. Guardino, and Town representatives to discuss Brookhaven campus status.	1.20	\$390.00/hr	\$468.00
03/01/2018	Robert Rosenfeld	Discussions and email correspondence with S. Southard and R. Friedman regarding Brookhaven campus marketing efforts.	1.00	\$390.00/hr	\$390.00
03/02/2018	Neil Bivona	Call w/ S. Southard, A. Guardino, R. Friedman & FPM Group re: meeting with town of Brookhaven & reaction to drawing.	0.60	\$390.00/hr	\$234.00
03/05/2018	Robert Rosenfeld	Discussion with bidder for Brookhaven Campus; follow up discussions with counsel and brokers.	1.20	\$390.00/hr	\$468.00
03/06/2018	Robert Rosenfeld	Status calls and communications with R. Friedman and brokers and FPM regarding Brookhaven Campus sale.	0.70	\$390.00/hr	\$273.00
03/08/2018	Robert Rosenfeld	Discussions with R. Friedman regarding status of discussions with buyers for Brookhaven property; analyze and update tracking report for status of marketing of Brookhaven property.	1.50	\$390.00/hr	\$585.00
03/09/2018	Neil Bivona	Brookhaven Campus tour for Barry Akrongold.	1.50	\$390.00/hr	\$585.00
03/09/2018	Neil Bivona	Review proposal from ITMAG re: removal of It equipment and destruction of hard drives. Follow-up w/ C. Veprek at ITMAG.	0.50	\$390.00/hr	\$195.00
03/09/2018	Neil Bivona	Call w/ Lenders and counsel re: status of Brookhaven campus marketing & sale process.	0.50	\$390.00/hr	\$195.00
03/09/2018	Robert Rosenfeld	Call with lenders and counsel regarding status of Brookhaven campus sale.	0.50	\$390.00/hr	\$195.00
03/13/2018	Robert Rosenfeld	Call with prospective bidder for Brookhaven Campus and follow up call with S. Southard regarding call.	0.70	\$390.00/hr	\$273.00
03/13/2018	Robert Rosenfeld	Discussion with Ron Friedman regarding status of Brookhaven campus sale.	0.40	\$390.00/hr	\$156.00
03/14/2018	Robert Rosenfeld	Discussions with counsel and UCC counsel regarding status of Brookhaven sale process and update status report for lenders.	1.20	\$390.00/hr	\$468.00
03/14/2018	Robert Rosenfeld	Call with creditors re: status of Brookhaven sale process.	0.50	\$390.00/hr	\$195.00
03/14/2018	Robert Rosenfeld	Follow up calls with S. Southard and R. Friedman regarding discussions with potential buyers; call with potential buyer.	1.00	\$390.00/hr	\$390.00
03/15/2018	Robert Rosenfeld	Call with A. Guardino regarding status of Brookhaven campus sale; discussion with Ron Friedman; provide information for buyer.	1.00	\$390.00/hr	\$390.00

RSR Consulting, LLC
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Detailed Billing Report
3/1/18 Through 3/31/18

Exhibit C

Date	User	Description	Billable Time	Hourly Rate	Billable Amt
03/19/2018	Robert Rosenfeld	Separate calls with brokers relating to sale of Brookhaven campus status.	0.80	\$390.00/hr	\$312.00
03/20/2018	Neil Bivona	Work with ITAMG crew re: Nat Ctr. IT salvage, hard drive destruction as per Records Retention Order.	2.50	\$390.00/hr	\$975.00
03/21/2018	Neil Bivona	Brookhaven status call update w/ Lenders and counsel.	0.50	\$390.00/hr	\$195.00
03/21/2018	Robert Rosenfeld	Call with creditors and counsel to discuss status of Brookhaven Campus sale.	0.50	\$390.00/hr	\$195.00
03/28/2018	Neil Bivona	Weekly Brookhaven campus sale process status call with creditors and counsel.	0.40	\$390.00/hr	\$156.00
03/28/2018	Robert Rosenfeld	Calls with R. Friedman and correspondence re: status of Brookhaven campus sale; communications with potential buyer.	1.00	\$390.00/hr	\$390.00
Totals For Asset Disposition			19.70		\$7,683.00
Bankruptcy Schedules					
03/12/2018	Robert Rosenfeld	Call with Debtor's counsel and UCC counsel to discuss status of WARN complaint and amending of Debtor's schedules.	0.70	\$390.00/hr	\$273.00
Totals For Bankruptcy Schedules			0.70		\$273.00
Business Analysis					
03/01/2018	Neil Bivona	Complete schedule of endowed scholarship funds for reallocation recommendations to NYAG's office. Call w/ D. Mainenti at LIU re: potential alignment of LIU programs to Dowling scholarships.	2.50	\$390.00/hr	\$975.00
Totals For Business Analysis			2.50		\$975.00
Business Operations					
03/01/2018	Neil Bivona	Meet with Simplex technician re: emergency exit light / sign inspection. Locate and turn off water main in athletic building to stop leak - call 24/7 for clean-up. Reset trouble alert on fire alarm panel in dorm building.	1.60	\$390.00/hr	\$624.00
03/01/2018	Neil Bivona	Prepare Notice of borrowing for weeks 64-66 & review weekly compliance reports for weeks 63-65.	1.00	\$390.00/hr	\$390.00
03/01/2018	Nelson Andrade	Create Compliance Report for week 65 ending 2/23/18. Manage related correspondence.	1.60	\$350.00/hr	\$560.00
03/01/2018	Robert Rosenfeld	Work on month end closing of books and bank reconciliations.	2.00	\$390.00/hr	\$780.00
03/02/2018	Neil Bivona	Review budget and prepare notice of borrowing.	0.80	\$390.00/hr	\$312.00
03/02/2018	Neil Bivona	Review work proposals for repair of deficiencies / violations after emergency exit sign / lighting inspection at Nat Ctr & BRV Dorm. Follow up call with Simplex.	0.50	\$390.00/hr	\$195.00
03/02/2018	Neil Bivona	Review DIP account balances & set up transfer of sewage treatment reserve account balances to TL A DIP acct.	0.20	\$390.00/hr	\$78.00
03/02/2018	Neil Bivona	Review and revise dip budget extension.	1.00	\$390.00/hr	\$390.00
03/02/2018	Nelson Andrade	Set up weekly payments and wires. Create supporting documents and instructions. Reviewed, revised and reissued.	2.60	\$350.00/hr	\$910.00
03/02/2018	Robert Rosenfeld	Work on weekly disbursements; process bills; checks and update quickbooks accounting for week.	2.50	\$390.00/hr	\$975.00

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03/05/2018	Neil Bivona	Call w/ M. Hablenko re: student account reports. Research Banner & meet with M. Klotz to check access level for report writing. Call with CIS IT service Company re: ability to fill in services while Walter Benka is out.	1.50	\$390.00/hr	\$585.00
03/05/2018	Neil Bivona	Review, update and respond to new and pending items in GCG Communications escalation report. Follow up with D. Impagliazzo re: status on some pending items.	1.70	\$390.00/hr	\$663.00
03/05/2018	Nelson Andrade	Communicate with staff payments executed during the previous week and set up a plan for the current week.	0.50	\$350.00/hr	\$175.00
03/05/2018	Robert Rosenfeld	Prepare monthly statement of fees for February 2018 pursuant to retention order.	1.50	\$390.00/hr	\$585.00
03/05/2018	Robert Rosenfeld	Work on month of February closing of books and reconcile cash	2.00	\$390.00/hr	\$780.00
03/06/2018	Neil Bivona	Draft e-mail to M. Grochowski re: DIP Notice of Borrowing.	1.00	\$390.00/hr	\$390.00
03/06/2018	Neil Bivona	Various correspondence w/ A. Dimola re: W. Benka accrued time, ST Disability coverage and former Dowling policies. Draft e-mail to S. Southard & C. Clayton outlining issues & requesting a call to discuss.	1.40	\$390.00/hr	\$546.00
03/06/2018	Neil Bivona	Review Iron Mountain proposal re: prepay for storage and shredding of documents & draft reply e-mail to J. Butler.	0.50	\$390.00/hr	\$195.00
03/06/2018	Nelson Andrade	Review payroll information. Create/update excel spreadsheets accordingly. Create electronic transfers and wires in the bank system.	0.80	\$350.00/hr	\$280.00
03/07/2018	Neil Bivona	Draft e-mail to counsel re: employee issues.	1.00	\$390.00/hr	\$390.00
03/07/2018	Robert Rosenfeld	Work on month end closing of books and bank reconciliations.	3.50	\$390.00/hr	\$1,365.00
03/08/2018	Neil Bivona	Complete reallocation recommendation spreadsheet for endowed scholarship funds. Draft e-mail to S. Southard re: plan to leverage funds going to LIU for additional student records services.	2.50	\$390.00/hr	\$975.00
03/08/2018	Nelson Andrade	Review all weekly invoices, create payment instructions and supporting documentation and files. Update rolling payment sheets. Identify the DIP tranche for each payment and invoice.	2.00	\$350.00/hr	\$700.00
03/08/2018	Nelson Andrade	Complete DIP compliance report for the week ended 3/2/18. Review cash flow and payment information from the previous week. Enter information into the DIP compliance model in excel. Update budget to actual analysis. Review and analyse results based on allowed variance parameters.	2.50	\$350.00/hr	\$875.00
03/08/2018	Robert Rosenfeld	Work on bank recs; month end closing of books and update quickbooks for Debtor's activity.	2.50	\$390.00/hr	\$975.00
03/09/2018	Neil Bivona	Communications with W. Benka and IT consulting firms re: access and restoration of servers in absence of W. Benka. Web connect session with J. Weinstein of CIS to attempt to restore e-mail server.	3.50	\$390.00/hr	\$1,365.00

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03/09/2018	Nelson Andrade	Set up transfers and wires for further approval in the banking system based on the latest updated payment instructions. Manage communication and correspondence regarding transfers and wires.	0.80	\$350.00/hr	\$280.00
03/09/2018	Nelson Andrade	Update payment instructions for certain payments to be included in this week's transfers and wires. Update the excel spreadsheet, reissue the payment instructions and manage internal communication regarding changes and updates.	1.50	\$350.00/hr	\$525.00
03/09/2018	Robert Rosenfeld	Work on processing disbursements for week; update accounting and quickbooks for activity.	2.50	\$390.00/hr	\$975.00
03/11/2018	Neil Bivona	Meet w/ S. Dinapoli and D> Scalzo rE: running reports for 2017 990'a,, student account collection and FISAP.	2.00	\$390.00/hr	\$780.00
03/12/2018	Neil Bivona	Webconnect session w/ J Weinstein at CIS & tech from GWAVA re:restoration of e-mail server and issues with spam filtering.	3.50	\$390.00/hr	\$1,365.00
03/12/2018	Neil Bivona	Meet w/ A. Dimola re: 403b final mailing, ADT process and transition, ST disability paperwork and timing to end of her employment.	0.70	\$390.00/hr	\$273.00
03/12/2018	Nelson Andrade	Communicate with staff payments executed during the previous week and set up a plan for the current week.	0.50	\$350.00/hr	\$175.00
03/13/2018	Neil Bivona	Call w/ S. Southard, C. Clayton and A. Dimola rE: HR issues. Follow up discussions w/ A. Dimola and R. Rosenfeld. Call to S. Benka.	1.10	\$390.00/hr	\$429.00
03/13/2018	Neil Bivona	Review and sign contract for PC disposal / hard drive destruction. Correspondence w/ C. Veprek re: scheduling.	0.50	\$390.00/hr	\$195.00
03/13/2018	Neil Bivona	Work w/ M. Klotz re: printout of student detail account reports for student AR Collections.	0.60	\$390.00/hr	\$234.00
03/13/2018	Neil Bivona	Work on interim six week DIP budget extension.	1.50	\$390.00/hr	\$585.00
03/14/2018	Neil Bivona	Review draft UMB Distribution notice # 18. Review and update DIP tracking spreadsheet to reflect activity and accruals since last update.	2.00	\$390.00/hr	\$780.00
03/14/2018	Neil Bivona	Work with CIS and SIG vendor tech support re: restoration of e-mail and Banner reporting functionality.	2.30	\$390.00/hr	\$897.00
03/15/2018	Neil Bivona	Preparation and call with USDOE, US Attorney's Office and S. Southard re: compromise on closeout audit requirements and settlement of USDOE claim.	1.00	\$390.00/hr	\$390.00
03/15/2018	Neil Bivona	Check and restart boiler in Nat Ctr.	0.70	\$390.00/hr	\$273.00
03/15/2018	Neil Bivona	Re-check central station call-out panel for BRV Dorm - still not making test calls. Confirm dial tone. Call Simplex for service call to reset / repair.	0.50	\$390.00/hr	\$195.00
03/15/2018	Neil Bivona	Meet with Simplex technician to reset central station dialer in BRV Dorm.	0.50	\$390.00/hr	\$195.00
03/15/2018	Neil Bivona	Review and update professional fee tracking report. Review Ingerman Smith and Baker Tilly billing notices & reconcile against tracking report.	1.20	\$390.00/hr	\$468.00

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3/1/18 Through 3/31/18

Exhibit C

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03/15/2018	Neil Bivona	Review Banner application for usability of data extract / reporting functionality needed for 990 and FISAP preparation. Call w/ SIG IT vendor and correspondence w/ W. Benka re: the same.	1.30	\$390.00/hr	\$507.00
03/15/2018	Robert Rosenfeld	Process payments for Debtor and update quickbooks.	0.50	\$390.00/hr	\$195.00
03/16/2018	Neil Bivona	Web connect session with N. Saini at SIG re Banner issues.	1.00	\$390.00/hr	\$390.00
03/16/2018	Nelson Andrade	Set up payments for the week. Manage correspondence. Set up transfers and wires in the banking system.	2.00	\$350.00/hr	\$700.00
03/16/2018	Robert Rosenfeld	Discussion with N. Bivona regarding issues with Oakdale residential properties (.3); process disbursements to vendors for week and update quickbooks (1.2)	1.50	\$390.00/hr	\$585.00
03/18/2018	Neil Bivona	Meet w/ D. Scalzo, S. Dinapoli, A. Stoloff and D. Impagliazzo at Brookhaven office to address data reports for 990's, student collections, FISAP / Title IV reporting. Call w/ W. Benka re: printing issues.	3.40	\$390.00/hr	\$1,326.00
03/19/2018	Neil Bivona	Review various correspondence & other mail received and direct responses.	0.50	\$390.00/hr	\$195.00
03/19/2018	Neil Bivona	Follow up with Conduent and ESCI re: status of Perkins Loan assignment process.	0.50	\$390.00/hr	\$195.00
03/19/2018	Neil Bivona	Review Iron Mountain archive inventory & identify additional 129 boxes that can be destroyed under the records retention order. Prepare list and correspondence to Iron Mountain for quote.	2.00	\$390.00/hr	\$780.00
03/19/2018	Nelson Andrade	Manage communication and correspondence. Discuss current status of case and developments regarding the budget approval and process.	1.20	\$350.00/hr	\$420.00
03/19/2018	Robert Rosenfeld	Process transactions and update accounting in quickbooks for I	2.50	\$390.00/hr	\$975.00
03/19/2018	Nelson Andrade	Communicate with staff payments executed during the previous week and set up a plan for the current week.	0.50	\$350.00/hr	\$175.00
03/20/2018	Neil Bivona	Review information subpoena from third party. Call to creditors attorney. Research judgment debtor records in Banner. Complete responsive questionnaire and draft cover letter. Trip to UPS store for notarization.	1.30	\$390.00/hr	\$507.00
03/20/2018	Neil Bivona	Finalize six week DIP budget extension. Follow up call with R. Bertucci re: agreement on TL D allocation. Circulate budget to DIP lenders and counsel for review.	1.20	\$390.00/hr	\$468.00
03/20/2018	Neil Bivona	Call w/ J. Weinstein at CIS re: open server issues & plan to reduce IT infrastructure / service post-confirmation. Access VMWare & restore shared network drive access.	1.50	\$390.00/hr	\$585.00
03/20/2018	Nelson Andrade	Review payroll information. Create/update excel spreadsheets accordingly. Create electronic transfers and wires in the bank system.	1.50	\$350.00/hr	\$525.00
03/20/2018	Robert Rosenfeld	Visit Signature Branch for deposits and sign and obtain notarization for unencumbered funds held by NYS.	1.50	\$390.00/hr	\$585.00

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3/1/18 Through 3/31/18

Exhibit C

Date	User	Description	Billable Time	Hourly Rate	Billable Amt
03/22/2018	Neil Bivona	Room by room tour of BRV Dorm & Nat Ctr for signs of storm damage, leaks, etc.	2.00	\$390.00/hr	\$780.00
03/22/2018	Neil Bivona	Meet Simplex technicians for fire alarm inspections of Nat Ctr Bldgs A, B & C.	2.50	\$390.00/hr	\$975.00
03/22/2018	Neil Bivona	Call & correspondence w/ R. Bertucci re: DIP budget and TLC funding workaround.	0.50	\$390.00/hr	\$195.00
03/22/2018	Neil Bivona	Check on status of servers / banner / e-mail, etc. after storm.	0.50	\$390.00/hr	\$195.00
03/23/2018	Nelson Andrade	Revise payments for certain vendors that were excluded due to non receipt of invoices by the deadline.	0.50	\$350.00/hr	\$175.00
03/23/2018	Nelson Andrade	Set up payments for the week. Manage correspondence. Set up transfers and wires in the banking system.	2.00	\$350.00/hr	\$700.00
03/23/2018	Neil Bivona	Review cash receipts/deposits detail for undistributed funds attributable to TL C and TL C invoices for week (including CTR fees / deposit for tank removal). Prepare analysis and correspondence to R. Bertucci re: the same. Communications w/ R. Rosenfeld & N> Andrade re: agreed work-around and movement of funds.	1.50	\$390.00/hr	\$585.00
03/23/2018	Neil Bivona	Meet w/ Simplex technicians re: fire alarm system inspection of Dorm & Athletics building. Address false alarm triggered by dorm panel following inspection.	1.00	\$390.00/hr	\$390.00
03/23/2018	Robert Rosenfeld	Work on disbursements for week; process payments and update accounting in quickbooks.	1.50	\$390.00/hr	\$585.00
03/25/2018	Neil Bivona	Meet w/ D. Scalzo, S. Dinapoli, A. Stoloff and D.Impagliazo at Brookhaven campus for contend work on student account / payment application, FISAP reporting & data needed for 2017 990 tax return.	3.50	\$390.00/hr	\$1,365.00
03/26/2018	Nelson Andrade	Communicate with staff payments executed during the previous week and set up a plan for the current week.	0.70	\$350.00/hr	\$245.00
03/26/2018	Neil Bivona	Research student inquiry re: missing 2015 tax reporting. Prepare and send response.	1.00	\$390.00/hr	\$390.00
03/26/2018	Neil Bivona	Correspondence w/ W. Benka and J. Weinstein re: restoration of shared network drive & web-connect session w/ Strata Information Group re: repair of compiler functionality in Banner needed to run financial aid reports for Title IV reporting & tax return preparation.	1.20	\$390.00/hr	\$468.00
03/26/2018	Nelson Andrade	Review activities related to student receivable accounts and post petition professional fees.	1.10	\$350.00/hr	\$385.00
03/27/2018	Neil Bivona	Log in to server & restore K:\ shared data network drive. Research portable hard drive alternative to network drives.	1.20	\$390.00/hr	\$468.00
03/27/2018	Neil Bivona	Meet w/ A. Stoloff re: application of student account payments in Banner.	0.30	\$390.00/hr	\$117.00
03/27/2018	Neil Bivona	Meet w/ A. Dimola re: payroll processing through ADP / editing payroll data for W. Benka.	0.50	\$390.00/hr	\$195.00

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Date	User	Description	Billable Time	Hourly Rate	Billable Amt
03/28/2018	Neil Bivona	Call w/ Town of Brookhaven Assessor's office re: status & timing of pending real estate tax exemption applications.	0.50	\$390.00/hr	\$195.00
03/28/2018	Neil Bivona	DIP Operating account reconciliation & review of professional fee invoices. Prepare and send analysis of Farrell Fritz invoices.	2.00	\$390.00/hr	\$780.00
03/28/2018	Nelson Andrade	Update professional fee schedule and reconcile payments/invoices for certain professionals.	1.80	\$350.00/hr	\$630.00
03/28/2018	Neil Bivona	Various correspondence w/ J. Weinstein at CIS re restoration of network drives.	0.50	\$390.00/hr	\$195.00
03/28/2018	Nelson Andrade	Created, reviewed and revised reporting on student collections account and related activity.	2.00	\$350.00/hr	\$700.00
03/28/2018	Neil Bivona	Meetings w/ Simplex technician re: repair / replacement of emergency lighting / exit signs as cited in recent inspection report.	0.50	\$390.00/hr	\$195.00
03/28/2018	Robert Rosenfeld	Work on disbursements and update quickbooks.	1.00	\$390.00/hr	\$390.00
03/29/2018	Neil Bivona	Review invoices and prepare disbursement detail worksheet. Review DIP accounts for available funds and adjust payments as needed. Prepare transfer and disbursement summary reports an set up transfers for approval.	1.10	\$390.00/hr	\$429.00
03/29/2018	Neil Bivona	Review Student AR collection report and invoices. Set up wire template for payment of contingency fees.	0.60	\$390.00/hr	\$234.00
03/29/2018	Robert Rosenfeld	Process payments and update quickbooks for weekly transacti	1.50	\$390.00/hr	\$585.00
Totals For Business Operations			122.50		\$46,731.00
Claims Investigation					
03/23/2018	Neil Bivona	Call to and correspondence w/ M. Hablenko re: status of re-working of Cigna and Healthplex analysis for former employee unpaid medical and dental claims.	0.30	\$390.00/hr	\$117.00
03/27/2018	Neil Bivona	Review revised Cigna employee unpaid medical claim analysis & prepare draft final output format for creation of explanation of benefits forms.	2.40	\$390.00/hr	\$936.00
Totals For Claims Investigation			2.70		\$1,053.00
Dowling-Residential Ops					
03/01/2018	Neil Bivona	Calls w/ M.White & R. Bertucci re: 135 /idle Hour. Call to schedule testing.	0.60	\$390.00/hr	\$234.00
03/02/2018	Neil Bivona	Follow up call w May Tank Co. re: 135 idle Hour.	0.20	\$390.00/hr	\$78.00
03/07/2018	Neil Bivona	Review proposal from Clearview Environmental Services re; test boring at 135 idle Hour Blvd. & draft response e-mail.	0.80	\$390.00/hr	\$312.00
03/08/2018	Neil Bivona	Trip t0 Oakdale t assess basements of 121, 123 & 135. Check pump in 123. Get pump in 135 working. Trip to Home Depot for pipe to run pump outlet further from house.	2.00	\$390.00/hr	\$780.00
03/13/2018	Neil Bivona	Review and sign CTR work order for test boring at 135 Idle Hour. Correspondence w/ M. Mayo re: Scheduling. Call w/ D. Hegarty re: pumping out of basements at four houses and repairing / replacing sump pumps as necessary.	0.30	\$390.00/hr	\$117.00

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Dowling College - Case #16-75545 (REG)
Detailed Billing Report
3/1/18 Through 3/31/18

Exhibit C

Date	User	Description	Billable Time	Hourly Rate	Billable Amt
03/15/2018	Neil Bivona	Call w/ J. Sturchio re: various open operational issues with Oakdale residences being addressed. Follow up calls to various vendors.	0.70	\$390.00/hr	\$273.00
03/16/2018	Neil Bivona	Meet with plumbers at 47 Chateau.	1.20	\$390.00/hr	\$468.00
03/16/2018	Neil Bivona	Meet CTR environmental and Mayotank at 135 Idle Hour re: tank abandonment. Follow up calls with R. Rosenfeld & R. Bertucci & D. Niknamfard.. Meet w/ D. Cook.	3.00	\$390.00/hr	\$1,170.00
03/16/2018	Neil Bivona	Review sign and return work order for pump out of tank at 135 idle Hour.	0.30	\$390.00/hr	\$117.00
03/20/2018	Neil Bivona	Follow up w/ J. Sturchio re: status of heating, sump pumps, oil tank etc. Follow up with D. Hegarty. Call w/ CTR Environmental / review, sign & return proposal for tank removal and remediation.	1.00	\$390.00/hr	\$390.00
03/23/2018	Neil Bivona	Call w/ K. Watson at CTR re: Town of Islip permit and DEC spill number for 135 tank removal project. Download and complete permit application and trip t UPS store for notarization.	1.20	\$390.00/hr	\$468.00
03/26/2018	Neil Bivona	Trip to meet with CTR Environmental to deliver original permit application and deposit check.	0.70	\$390.00/hr	\$273.00
03/30/2018	Neil Bivona	Review and respond to various e-mails re: Oakdale residential properties (M. White, J. Sturchio, D. Niknamfard, R. Rosenfeld).	0.60	\$390.00/hr	\$234.00
Totals For Dowling-Residential Ops			12.60		\$4,914.00
Dowling-Residential Sales					
03/05/2018	Robert Rosenfeld	Discussion with D. Cook (Mercury Investments) re: sale of Oakdale residential properties and 123 Idle Hour.	0.40	\$390.00/hr	\$156.00
03/07/2018	Neil Bivona	Draft e-mail to R. Bertucci re: storm / flooding issues related to 123 Idle hour sale and 135 idle Hour and 121 Central.	0.30	\$390.00/hr	\$117.00
03/07/2018	Robert Rosenfeld	Call with J. Sturchio and responses to emails from R. Bertucci regarding sale of remaining residential properties in Oakdale.	0.80	\$390.00/hr	\$312.00
Totals For Dowling-Residential Sales			1.50		\$585.00
Employee Benefits/Pensions					
03/09/2018	Robert Rosenfeld	Review and file Form 8955-SSA relating to pension plan reporting requirements for Dowling 403-B Plan for FYE 7/3/17.	1.20	\$390.00/hr	\$468.00
Totals For Employee Benefits/Pensions			1.20		\$468.00
Meetings with Creditors and/or Representatives					
03/16/2018	Neil Bivona	Call w/ B. Faustini & correspondence w/ I. Hamel / R. Bertucci re: DIP budget extension.	0.40	\$390.00/hr	\$156.00
03/26/2018	Neil Bivona	Call w/ B. Faustini & follow-up e-mail to R. Bertucci re: status of settlement letter agreement addressing Brookhaven proceeds sharing and TL D funding allocation percentage going forward.	0.30	\$390.00/hr	\$117.00
Totals For Meetings with Creditors and/or Representatives			0.70		\$273.00

RSR Consulting, LLC
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Date	User	Description	Billable Time	Hourly Rate	Billable Amt
Phone Call					
03/07/2018	Neil Bivona	Call w/ R. Rosenfeld to discuss Brookhaven campus sale status, noticing agent estimate for plan solicitation & relate, document shredding estimate, endowments, employee issues & other matters.	0.70	\$390.00/hr	\$273.00
03/16/2018	Neil Bivona	Call w/ T. Walenchuk re: follow up to call w/ U.S. DOE re: prof of claim and closeout audit.	0.50	\$390.00/hr	\$195.00
03/26/2018	Neil Bivona	Call w/ F. Corso (Dowling Alumni Assoc) re: communication from K. Javaid re: participation on Bridgestone Group bid for Brookhaven campus.	0.30	\$390.00/hr	\$117.00
03/27/2018	Neil Bivona	Call w/ D. Holliday re: special collections / Hofstra.	0.30	\$390.00/hr	\$117.00
03/28/2018	Neil Bivona	Call w. M Lindenfeld re: Farmingdale college interest in ATC simulators.	0.30	\$390.00/hr	\$117.00
Totals For Phone Call			2.10		\$819.00
Plan & disclosure Statement					
03/05/2018	Neil Bivona	Review GCG estimate for services required in connection with Plan & Disclosure statement, balloting, solicitation and claims objections.	0.50	\$390.00/hr	\$195.00
Totals For Plan & disclosure Statement			0.50		\$195.00
Tax compliance					
03/05/2018	Robert Rosenfeld	Discussion with C. Peterczak (Baker Tilly) re: planning for FYE 6/30/17 tax return and notice from IRS.	0.40	\$390.00/hr	\$156.00
03/05/2018	Robert Rosenfeld	Work on supporting analysis and schedules for Form 990 for FYE 6/30/17.	4.50	\$390.00/hr	\$1,755.00
03/12/2018	Robert Rosenfeld	Review and provide comments to Tax penalty abatement letter prepared by Baker Tilly and send back for comment.	1.20	\$390.00/hr	\$468.00
Totals For Tax compliance			6.10		\$2,379.00
UST Reporting					
03/11/2018	Robert Rosenfeld	Work on MOR for February 2018.	1.50	\$390.00/hr	\$585.00
03/12/2018	Robert Rosenfeld	Work on MOR for February 2018.	2.00	\$390.00/hr	\$780.00
03/13/2018	Robert Rosenfeld	Work on month end closing and MOR for February 2018.	2.00	\$390.00/hr	\$780.00
03/14/2018	Robert Rosenfeld	Work on month end closing of books and MOR.	2.50	\$390.00/hr	\$975.00
03/16/2018	Robert Rosenfeld	Make revisions to February MOR and provide to counsel for fil	0.60	\$390.00/hr	\$234.00
Totals For UST Reporting			8.60		\$3,354.00
Grand Total			184.10		\$70,755.00

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Detailed Expense Report
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Exhibit D

Expense Date	User	Description	Cost
Accounting-software			
03/11/2018	Robert Rosenfeld	Right Networks monthly charge for period 3/10/18 to 4/9/18	\$15.00
Totals Billable Amounts for Accounting-software			\$15.00
Postage & Shipping			
03/28/2018	Neil Bivona	Stamps for 403b mailing	\$360.00
Totals Billable Amounts for Postage & Shipping			\$360.00
Grand Total			\$375.00